

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date 04/06/99

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SUBJECT

Official Hospitality Payment Guidelines

PURPOSE

To set forth limitations and procedures for expenditures for official hospitality made by agencies within the executive branch of state government.

AUTHORITATIVE REFERENCE

K.S.A. 75-3701
KA.R. 1-16-18

K.S.A. 75-3731a

GENERAL INFORMATION

The Director of Accounts and Reports, subject to the approval of the Secretary of Administration, may prescribe limitations and procedures relating to expenditures for official hospitality by agencies within the executive branch of state government pursuant to K.S.A. 75-3731a.

DEFINITIONS: As used in these guidelines, the following words or phrases shall have the meanings prescribed herein:

1. "Official hospitality" means expenditures from appropriations designated for official hospitality under the following conditions:
 - a. the expenditure is made by a state agency, officer or employee acting as an official host as part of the office, duty, position, charge or public trust which the state agency, officer or employee holds;
 - b. the expenditure is made for meals, lodging, transportation, official gifts and favors, official entertainment or directly related miscellaneous expenses provided to official guests or provided for an official function; and
 - c. the expenditure will assist the agency in fulfilling an objective or goal which bears a valid relationship to the powers and functions of the state agency.

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2. "Official host" means:
 - a. a state agency, as defined in K.S.A. 75-3701, which has a state appropriation for official hospitality; or
 - b. one or more officers or employees of such state agency responsible for receiving official guests on behalf of the state agency or for sponsoring and supporting an official function.
3. "Official guest" means any person who, by virtue of status or position, is or may be of assistance in fulfilling an objective or goal bearing a valid relationship to the powers and functions of the agency.
4. "Official function" means a meeting, including business meetings, or a gathering of individuals as invited guests or open to the public at large which is sponsored by a state agency to fulfill an objective or goal bearing a valid relationship to the powers and functions of the agency.
5. "Officer or employee" means any duly appointed or elected person serving a state agency which has a state appropriation for official hospitality.
6. "Meal" means charges for food, including applicable taxes, all fees and tips to waiters and dining room attendants, or other expenditures for items necessary for the service of food. Food is construed to mean any nourishing material commonly consumed, whether food or beverage.
7. "Lodging" means charges for lodging rooms, including applicable taxes, and reasonable fees and tips to hotel porters, bellhops, doormen or maids. Services to guests commonly provided in lodging establishments for a separate fee such as barbers, cosmetologists, hair stylists, shoe shine, valet service, laundry or dry cleaning service, newsstands and items commonly carried in drugstores are not considered to be lodging expenses.
8. "Transportation" includes charges for group or mass transportation in buses or other vehicles from meeting places to places where official hospitality is extended, including tours.
9. "Official gifts or favors" means reasonable charges for incidental items which are intended to be given to official guests as an indication of goodwill or esteem.
10. "Official entertainment" means charges for admittance and participation by official hosts and guests at public functions such as performances, sports

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events and concerts. Official entertainment expenses may also include charges for professional artists, performers, entertainers, musicians who are engaged by official hosts to perform at an official function.

EXPENDITURES AUTHORIZED:

1. Expenditures of state moneys for official hospitality may be authorized for and shall be limited to those instances in which the agency can reasonably expect that the expenditure for official hospitality will assist the agency in fulfilling an objective or goal bearing a valid relationship to the powers and functions of the agency.
2. In all instances in which official hospitality funds are expended, the state agency shall note on the payment voucher the following information:
 - a. the name or a description of the group and the number of official guests;
 - b. the nature and the objective or end of the official function;
 - c. details of the expenditures and charges; and
 - d. a statement that no state employees receiving meals under this policy are claiming subsistence or the name of each state employee who received meals and who is also claiming subsistence. (Under K.A.R. 1-16-18, any state employee who is claiming subsistence must deduct the value of any meals received free of charge.)
3. Actual expenditures for official hospitality shall be allowed by the Director of Accounts and Reports within the established appropriation limitation.

EXPENDITURES NOT AUTHORIZED:

No expenditure of state moneys shall be allowed by the Director of Accounts and Reports for official hospitality for inmates or patients except when they are acting as official hosts. Spouses of official hosts shall not receive expenses for lodging or meals not scheduled as part of an official function.

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EXCEPTIONS:

Nothing herein shall be construed to limit the expenditures from appropriations to the Governor, Legislative Coordinating Council, the Interstate Cooperation Commission, the Judicial Branch or any elected state officer.

CONTACT SOURCES

Questions regarding expenditures for official hospitality should be directed to:

Division of Accounts and Reports
Central Accounting Services Section
Audit Services Team